

## **SEPTEMBER 2005 TFR INSTRUCTION MANUAL REVISIONS**

Enclosed are **four** revised pages to the TFR Instruction Manual. The revised pages are dated September 2005 and the changes are marked by a bar in the right margin. The changes are as follows:

### **Schedule VA, Page 418:**

**Purchased Impaired Loans Held For Investment Accounted For In Accordance With AICPA SOP 03-3 (Exclude Loans Held For Sale)** Collects data for purchased impaired loans as defined by AICPA SOP 03-3.

**VA980: Outstanding Balance (Contractual)** Collects the outstanding balance of purchased impaired loans.

**VA981: Recorded Investment (Carrying Amount Before Deducting Any Loan Loss Allowances)** Collects the recorded investment of purchased impaired loans held for investment.

**VA985: Allowance Amount Included In Allowance for Loan and Lease Losses (SC283, SC357)** Collects the amount of post-acquisition loan loss allowances for purchased impaired loans held for investment.

### **Schedule PD, Page 501:**

**Schedule PD – Consolidated Past Due and Nonaccrual** Revises the instruction language by removing the reporting exception for certain Ginnie Mae loans.

### **Schedule PD, Page 505:**

**PD192, 292, and 392: Loans and Leases Reported In PD115 – PD380 That Are Held For Sale** These lines collect data for delinquent loans and leases held for sale.

**PD195, 295, and 395: Loans and Leases Reported in PD115 – PD380 That Are Wholly or Partially Guaranteed by the U.S. Government, Agency, or Sponsored Entity** These lines collect data for delinquent loans and leases with government guarantees.

**PD196, 296, and 396: Guaranteed Portion of Other Loans and Leases Included In PD195 – 395 (Exclude Rebooked “GNMA Loans”)** These lines report the guaranteed portion of delinquent loans and leases (excluding rebooked “GNMA loans”) reported in PD195 through PD395 above.

### **Schedule PD, Page 506:**

**PD197, 297, and 397: Rebooked “GNMA Loans” Repurchased or Eligible for Repurchase Included In PD195 – PD395** These lines report delinquent loans and leases with government guarantees that are rebooked “GNMA loans” repurchased or eligible for repurchase.